



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Macomb Park District**

Unit Code: **062/020/12** County: **Mcdonough**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$2,268,198**

Equalized Assessed Valuation: **\$177,497,393**

Population: **20,000**

Employees:

Full Time: **12**

Part Time: **80**

Salaries Paid: **\$628,194**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$455.367</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$23</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$927.435</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$1,008.082</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$46</b>	\$242	\$162
Per Capita Expenditures:	<b>\$50</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$80.647</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>37.17%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$374.720</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$19</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$533.196</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$374.720</b>	\$3,348,349	\$1,587,490



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### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1.380.000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$69</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.78%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Manhattan Park District**

Unit Code: **099/055/12** County: **Will**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,289,428**

Equalized Assessed Valuation: **\$259,235,687**

Population: **9,200**

Employees:

Full Time: **8**

Part Time: **15**

Salaries Paid: **\$468,294**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$723.718</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$79</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$1.028.858</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$1.059.691</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$112</b>	\$242	\$162
Per Capita Expenditures:	<b>\$115</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$30.833</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>79.74%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$844.986</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$92</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$108.440</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$712.591</b>	\$3,348,349	\$1,587,490



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1,722,857</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$187</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.66%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$89,359</b>	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$10</b>	\$49	\$
Revenue Collected During FY 13:	<b>\$217,557</b>	\$645,852	\$
Expenditures During FY 13:	<b>\$212,588</b>	\$686,133	\$
Per Capita Revenue:	<b>\$24</b>	\$20	\$
Per Capita Expenditures:	<b>\$23</b>	\$22	\$
Operating Income (loss):	<b>\$4,969</b>	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>44.37%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	<b>\$94,328</b>	\$1,576,637	\$
Per Capita Ending Retained Earnings:	<b>\$10</b>	\$49	\$



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# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Marengo Park District**

Unit Code: **063/040/12** County: **Mchenry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,061,876**

Equalized Assessed Valuation: **\$122,100,091**

Population: **7,648**

Employees:

Full Time: **3**

Part Time: **17**

Salaries Paid: **\$310,035**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$37.612</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$5</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$638.937</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$688.997</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$84</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$90</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>-\$50.060</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>-7.62%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>-\$52.476</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>-\$7</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$57.962</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$491.035</b>	<b>\$104,635</b>	<b>\$</b>



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### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$2.366.297</b>	\$256,174	\$
Per Capita Debt:	<b>\$309</b>	\$52	\$
General Obligation Debt over EAV:	<b>1.71%</b>	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Marion Park District**

Unit Code: **100/020/12** County: **Williamson**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,092,152**

Equalized Assessed Valuation: **\$304,712,891**

Population: **17,315**

Employees:

Full Time: **6**

Part Time: **45**

Salaries Paid: **\$369,870**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$431.481</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$25</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$736.884</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$763.364</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$43</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$44</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>-\$26.480</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>44.47%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$339.501</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$20</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$220.669</b>	<b>\$104,635</b>	<b>\$</b>



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### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$484.000</b>	\$256,174	\$
Per Capita Debt:	<b>\$28</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.16%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$344.563</b>	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$20</b>	\$4	\$
Revenue Collected During FY 13:	<b>\$98.895</b>	\$16,572	\$
Expenditures During FY 13:	<b>\$200.850</b>	\$20,295	\$
Per Capita Revenue:	<b>\$6</b>	\$2	\$
Per Capita Expenditures:	<b>\$12</b>	\$2	\$
Operating Income (loss):	<b>-\$101.955</b>	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>153.40%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	<b>\$308.108</b>	\$20,531	\$
Per Capita Ending Retained Earnings:	<b>\$18</b>	\$3	\$





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# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Markham Park District**

Unit Code: **016/410/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$541,640**

Equalized Assessed Valuation: **\$126,711,343**

Population: **12,625**

Employees:

Full Time: **9**

Part Time: **4**

Salaries Paid: **\$257,765**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$118.593</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$9</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$349.198</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$370.652</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$28</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$29</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>-\$21.454</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>23.81%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$88.254</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$7</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$88.254</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



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### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$234.458</b>	\$256,174	\$
Per Capita Debt:	<b>\$19</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.16%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Marrowbone Twp Park District**

Unit Code: **070/010/12** County: **Moultrie**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$123,900**

Equalized Assessed Valuation: **\$20,887,079**

Population: **1,250**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$18,843**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$41.842</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$33</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$59.159</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$66.559</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$47</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$53</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>-\$7.400</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>51.75%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$34.442</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$28</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$34.442</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



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### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Mason City Park District**

Unit Code: **060/010/12** County: **Mason**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$394,700**

Equalized Assessed Valuation: **\$27,033,860**

Population: **2,900**

Employees:

Full Time:

Part Time: **21**

Salaries Paid: **\$38,402**

### Blended Component Units

Number Submitted = **1**  
Mason City Park District

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$58.734</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$20</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$121.850</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$105.051</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$42</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$36</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$16.799</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>71.90%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$75.533</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$26</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$58.734</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Mattoon Park District**

Unit Code: **015/030/12** County: **Coles**

Fiscal Year End: **3/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$595,361**

Equalized Assessed Valuation: **\$156,312,184**

Population: **15,817**

Employees:

Full Time: **1**

Part Time: **51**

Salaries Paid: **\$161,580**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$259.531</b>	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	<b>\$16</b>	\$52	\$27
Revenue Collected During FY 13:	<b>\$442.863</b>	\$231,035	\$137,950
Expenditures During FY 13:	<b>\$449.348</b>	\$237,417	\$126,005
Per Capita Revenue:	<b>\$28</b>	\$64	\$42
Per Capita Expenditures:	<b>\$28</b>	\$65	\$38
Revenues over (under) Expenditures:	<b>-\$6.485</b>	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	<b>56.31%</b>	195.54%	71.90%
Ending Fund Balance for FY 13:	<b>\$253.046</b>	\$187,545	\$68,801
Per Capita Ending Fund Balance:	<b>\$16</b>	\$55	\$28

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$</b>	\$55,359	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$114.022</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>\$140.217</b>	\$104,635	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1.400.000</b>	\$256,174	\$
Per Capita Debt:	<b>\$89</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.90%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

**FISCAL YEAR 2013**

# **FISCAL RESPONSIBILITY REPORT CARD**

## **DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

### **Local Government Profile**

Unit Name: **Maywood Park District**

Unit Code: **016/810/12** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$482,503**

Equalized Assessed Valuation: **\$439,552**

Population: **24,160**

Employees:

Full Time: **8**

Part Time: **6**

Salaries Paid: **\$281,542**

### **Blended Component Units**

### **Fiscal Indicators**

#### **General and Special Funds**

#### **Amounts**

#### **Averages**

#### **Medians**

Beginning Fund Balance for FY 13:	<b>\$1,358,396</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$56</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$451,620</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$482,503</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$19</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$20</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>-\$30,883</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>275.42%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$1,328,888</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$55</b>	<b>\$55</b>	<b>\$28</b>

#### **Equity**

#### **Amounts**

#### **Averages**

#### **Medians**

Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$1,328,887</b>	<b>\$55,359</b>	<b>\$</b>

#### **Net Assets**

#### **Amounts**

#### **Averages**

#### **Medians**

Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$65.301</b>	\$256,174	\$
Per Capita Debt:	<b>\$3</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Mc Cook Park District**

Unit Code: **016/430/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,130,403**

Equalized Assessed Valuation: **\$96,498,655**

Population: **228**

Employees:

Full Time: **3**

Part Time: **9**

Salaries Paid: **\$195,529**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$50.076</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$220</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$339.663</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$411.252</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$1.490</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$1.804</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>-\$71.589</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>-5.23%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>-\$21.513</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>-\$94</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$37.197</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$21.513</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$555.000</b>	\$256,174	\$
Per Capita Debt:	<b>\$2.434</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.58%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Medinah Park District**

Unit Code: **022/150/12** County: **Dupage**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,303,085**

Equalized Assessed Valuation: **\$363,989,362**

Population: **9,700**

Employees:

Full Time: **6**

Part Time: **39**

Salaries Paid: **\$552,993**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$642.564</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$66</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$1,567,418</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$1,449,023</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$162</b>	\$242	\$162
Per Capita Expenditures:	<b>\$149</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$118.395</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>52.52%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$760.959</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$78</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$287.772</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$473.187</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$400.000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$41</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.11%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Memorial Park District**

Unit Code: **016/440/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,621,803**

Equalized Assessed Valuation: **\$605,919,386**

Population: **40,000**

Employees:

Full Time: **19**

Part Time: **147**

Salaries Paid: **\$1,564,038**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,451,802</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$36</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$3,022,932</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$3,035,034</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$76</b>	\$242	\$162
Per Capita Expenditures:	<b>\$76</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$12,102</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>47.44%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$1,439,700</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$36</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,025,249</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$149,367</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$3,725,394</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$93</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.00%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Memorial Park District**

Unit Code: **095/010/12** County: **Washington**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$753,573**

Equalized Assessed Valuation: **\$86,212,487**

Population: **5,000**

Employees:

Full Time:

Part Time: **27**

Salaries Paid: **\$68,517**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$493.806</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$99</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$258.857</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$185.046</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$52</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$37</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$73.811</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>306.74%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$567.617</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$114</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$567.617</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Metamora Park District**

Unit Code: **102/015/12** County: **Woodford**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$234,773**

Equalized Assessed Valuation: **\$61,542,474**

Population: **3,655**

Employees:

Full Time:

Part Time: **42**

Salaries Paid: **\$50,657**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$132.784</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$36</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$182.346</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$177.811</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$50</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$49</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$4.535</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>77.23%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$137.319</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$38</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$10.548</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$126.771</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Midlothian Park District**

Unit Code: **016/450/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,473,735**

Equalized Assessed Valuation: **\$226,122,439**

Population: **14,000**

Employees:

Full Time: **11**

Part Time: **12**

Salaries Paid: **\$516,294**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,032,671</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$145</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$1,669,504</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$2,290,108</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$119</b>	\$242	\$162
Per Capita Expenditures:	<b>\$164</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$620,604</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>61.66%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$1,412,067</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$101</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$70.312</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$2,017,278</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$675.000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$48</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.30%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Milford Township Park District**

Unit Code: **038/020/12** County: **Iroquois**

Fiscal Year End: **8/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$60,950**

Equalized Assessed Valuation: **\$16,714,949**

Population: **2,012**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$16,967**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$14.727</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$7</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$57.977</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$54.239</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$29</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$27</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$3.738</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>34.04%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$18.465</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$9</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Milledgeville Park District**

Unit Code: **008/010/12** County: **Carroll**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$279,550**

Equalized Assessed Valuation: **\$37,563,658**

Population: **1,098**

Employees:

Full Time: **1**

Part Time: **8**

Salaries Paid: **\$54,108**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$76.782</b>	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	<b>\$70</b>	\$52	\$27
Revenue Collected During FY 13:	<b>\$150.610</b>	\$231,035	\$137,950
Expenditures During FY 13:	<b>\$124.005</b>	\$237,417	\$126,005
Per Capita Revenue:	<b>\$137</b>	\$64	\$42
Per Capita Expenditures:	<b>\$113</b>	\$65	\$38
Revenues over (under) Expenditures:	<b>\$26.605</b>	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	<b>83.37%</b>	195.54%	71.90%
Ending Fund Balance for FY 13:	<b>\$103.387</b>	\$187,545	\$68,801
Per Capita Ending Fund Balance:	<b>\$94</b>	\$55	\$28

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$</b>	\$55,359	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$67.943</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>-\$16.528</b>	\$104,635	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Mokena Park District**

Unit Code: **099/060/12** County: **Will**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,810,840**

Equalized Assessed Valuation: **\$936,280,500**

Population: **22,000**

Employees:

Full Time: **18**

Part Time: **114**

Salaries Paid: **\$1,066,413**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$4.135.839</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$188</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$3.109.418</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$2.782.260</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$141</b>	\$242	\$162
Per Capita Expenditures:	<b>\$126</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$327.158</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>160.41%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$4.462.997</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$203</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$6.363.600</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$4,450,952</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$202</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.48%</b>	2.68%	0.43%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$5,179,221</b>	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$235</b>	\$49	\$
Revenue Collected During FY 13:	<b>\$837,731</b>	\$645,852	\$
Expenditures During FY 13:	<b>\$978,691</b>	\$686,133	\$
Per Capita Revenue:	<b>\$38</b>	\$20	\$
Per Capita Expenditures:	<b>\$44</b>	\$22	\$
Operating Income (loss):	<b>-\$140,960</b>	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>514.80%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	<b>\$5,038,261</b>	\$1,576,637	\$
Per Capita Ending Retained Earnings:	<b>\$229</b>	\$49	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Momence Park District**

Unit Code: **046/030/12** County: **Kankakee**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$140,432**

Equalized Assessed Valuation: **\$67,595,982**

Population: **3,300**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$51,926**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$55,591</b>	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	<b>\$17</b>	\$52	\$27
Revenue Collected During FY 13:	<b>\$132,862</b>	\$231,035	\$137,950
Expenditures During FY 13:	<b>\$126,848</b>	\$237,417	\$126,005
Per Capita Revenue:	<b>\$40</b>	\$64	\$42
Per Capita Expenditures:	<b>\$38</b>	\$65	\$38
Revenues over (under) Expenditures:	<b>\$6,014</b>	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	<b>49.26%</b>	195.54%	71.90%
Ending Fund Balance for FY 13:	<b>\$62,488</b>	\$187,545	\$68,801
Per Capita Ending Fund Balance:	<b>\$19</b>	\$55	\$28

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$</b>	\$55,359	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$38,614</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>\$38,603</b>	\$104,635	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$102.000</b>	\$256,174	\$
Per Capita Debt:	<b>\$31</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.15%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Monmouth Park District**

Unit Code: **094/010/12** County: **Warren**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,337,925**

Equalized Assessed Valuation: **\$62,779,449**

Population: **10,799**

Employees:

Full Time: **7**

Part Time: **44**

Salaries Paid: **\$288,356**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$540.149</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$50</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$391.279</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$305.135</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$36</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$28</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$86.144</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>201.54%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$614.955</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$57</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$579.409</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$35.644</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$206.808</b>	\$256,174	\$
Per Capita Debt:	<b>\$19</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.22%</b>	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$425.311</b>	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$39</b>	\$4	\$
Revenue Collected During FY 13:	<b>\$410.035</b>	\$16,572	\$
Expenditures During FY 13:	<b>\$404.724</b>	\$20,295	\$
Per Capita Revenue:	<b>\$38</b>	\$2	\$
Per Capita Expenditures:	<b>\$37</b>	\$2	\$
Operating Income (loss):	<b>\$5.311</b>	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>106.40%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	<b>\$430.622</b>	\$20,531	\$
Per Capita Ending Retained Earnings:	<b>\$40</b>	\$3	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Morton Park District**

Unit Code: **090/030/12** County: **Tazewell**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,973,000**

Equalized Assessed Valuation: **\$521,856,818**

Population: **16,300**

Employees:

Full Time: **6**

Part Time: **83**

Salaries Paid: **\$504,054**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,648,900</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$101</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$1,728,066</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$1,339,683</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$106</b>	\$242	\$162
Per Capita Expenditures:	<b>\$82</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$388,383</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>152.07%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$2,037,283</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$125</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$364,116</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$2,010,329</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$4.110.000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$252</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.79%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Morton Grove Park District**

Unit Code: **016/460/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,775,450**

Equalized Assessed Valuation: **\$798,520,745**

Population: **23,461**

Employees:

Full Time: **29**

Part Time: **174**

Salaries Paid: **\$2,144,769**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,030,393</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$44</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$4,249,941</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$4,047,557</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$181</b>	\$242	\$162
Per Capita Expenditures:	<b>\$173</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$202,384</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>30.46%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$1,232,777</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$53</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,225,874</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$5,542,922</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$750.000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$32</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.09%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Moweaqua Township Park District

Unit Code: 086/010/12 County: Shelby

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$75,500

Equalized Assessed Valuation: \$24,337,444

Population: 2,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$82,069	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$41	\$52	\$27
Revenue Collected During FY 13:	\$29,383	\$231,035	\$137,950
Expenditures During FY 13:	\$46,844	\$237,417	\$126,005
Per Capita Revenue:	\$15	\$64	\$42
Per Capita Expenditures:	\$23	\$65	\$38
Revenues over (under) Expenditures:	-\$17,461	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	137.92%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$64,608	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$32	\$55	\$28

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Mt. Prospect Park District**

Unit Code: **016/470/12** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,211,400**

Equalized Assessed Valuation: **\$1,653,835,662**

Population: **53,050**

Employees:

Full Time: **67**

Part Time: **309**

Salaries Paid: **\$5,797,643**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$4,087,616</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$77</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$11,843,286</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$11,807,897</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$223</b>	\$242	\$162
Per Capita Expenditures:	<b>\$223</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$35,389</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>34.92%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$4,123,005</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$78</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,665,840</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$10,742,839</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$17,608,826</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$332</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.86%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Mt. Pulaski Park District**

Unit Code: **054/030/12** County: **Logan**

Fiscal Year End: **10/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$166,548**

Equalized Assessed Valuation: **\$**

Population: **1,566**

Employees:

Full Time: **1**

Part Time: **15**

Salaries Paid: **\$30,723**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$23.539</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$15</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$79.699</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$84.830</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$51</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$54</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>-\$5.131</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>21.70%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$18.408</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$12</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$16.518</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$52.500</b>	\$256,174	\$
Per Capita Debt:	<b>\$34</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Mt. Sterling Park District**

Unit Code: **005/010/12** County: **Brown**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$120,943**

Equalized Assessed Valuation: **\$28,883,295**

Population: **2,000**

Employees:

Full Time:

Part Time: **22**

Salaries Paid: **\$28,610**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$22.295</b>	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	<b>\$11</b>	\$52	\$27
Revenue Collected During FY 13:	<b>\$42.768</b>	\$231,035	\$137,950
Expenditures During FY 13:	<b>\$40.932</b>	\$237,417	\$126,005
Per Capita Revenue:	<b>\$21</b>	\$64	\$42
Per Capita Expenditures:	<b>\$20</b>	\$65	\$38
Revenues over (under) Expenditures:	<b>\$1.836</b>	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	<b>47.96%</b>	195.54%	71.90%
Ending Fund Balance for FY 13:	<b>\$19.631</b>	\$187,545	\$68,801
Per Capita Ending Fund Balance:	<b>\$10</b>	\$55	\$28

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$</b>	\$55,359	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>\$19.631</b>	\$104,635	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$36.131</b>	\$256,174	\$
Per Capita Debt:	<b>\$18</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$26.991</b>	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$13</b>	\$4	\$
Revenue Collected During FY 13:	<b>\$44.557</b>	\$16,572	\$
Expenditures During FY 13:	<b>\$58.553</b>	\$20,295	\$
Per Capita Revenue:	<b>\$22</b>	\$2	\$
Per Capita Expenditures:	<b>\$29</b>	\$2	\$
Operating Income (loss):	<b>-\$13.996</b>	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>29.88%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	<b>\$17.495</b>	\$20,531	\$
Per Capita Ending Retained Earnings:	<b>\$9</b>	\$3	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Mundelein Park District**

Unit Code: **049/090/12** County: **Lake**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,989,125**

Equalized Assessed Valuation: **\$905,408,941**

Population: **31,064**

Employees:

Full Time: **35**

Part Time: **439**

Salaries Paid: **\$3,817,775**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$3,623,730</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$117</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$8,060,905</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$8,271,683</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$259</b>	\$242	\$162
Per Capita Expenditures:	<b>\$266</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$210,778</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>41.86%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$3,462,857</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$111</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$975.337</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$2,610.913</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1,769,235</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$57</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.19%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Murphysboro Park District**

Unit Code: **039/030/12** County: **Jackson**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$531,200**

Equalized Assessed Valuation: **\$69,862,842**

Population: **7,990**

Employees:

Full Time:	<b>2</b>
Part Time:	<b>3</b>
Salaries Paid:	<b>\$68,509</b>

### Blended Component Units

Number Submitted = **1**  
Murphysboro Park District

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$906.942</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$114</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$265.600</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$279.211</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$33</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$35</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>-\$13.611</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>319.95%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$893.331</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$112</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$816.410</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$120.295</b>	\$256,174	\$
Per Capita Debt:	<b>\$15</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.17%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Naperville Park District**

Unit Code: **022/160/12** County: **Dupage**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$42,800,802**

Equalized Assessed Valuation: **\$18,855,175,869**

Population: **141,853**

Employees:

Full Time: **96**

Part Time: **901**

Salaries Paid: **\$9,036,395**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$33,964,487</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$239</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$25,649,412</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$30,445,280</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$181</b>	\$242	\$162
Per Capita Expenditures:	<b>\$215</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$4,795,868</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>106.78%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$32,510,877</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$229</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$10,366,848</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$28,639,760</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$34.537.330</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$243</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.11%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$5.335.564</b>	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$38</b>	\$49	\$
Revenue Collected During FY 13:	<b>\$3.675.334</b>	\$645,852	\$
Expenditures During FY 13:	<b>\$3.375.442</b>	\$686,133	\$
Per Capita Revenue:	<b>\$26</b>	\$20	\$
Per Capita Expenditures:	<b>\$24</b>	\$22	\$
Operating Income (loss):	<b>\$299.892</b>	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	<b>\$</b>	\$1,576,637	\$
Per Capita Ending Retained Earnings:	<b>\$</b>	\$49	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Nauvoo Park District**

Unit Code: **034/055/12** County: **Hancock**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$55,665**

Equalized Assessed Valuation: **\$25,813,281**

Population: **1,071**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$1,100**

### Blended Component Units

Number Submitted = **1**

Nauvoo Park District

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$50.223</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$47</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$29.626</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$28.899</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$28</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$27</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$727</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>176.30%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$50.950</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$48</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$224</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **New Athens Park District**

Unit Code: **088/050/12** County: **St. Clair**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$40,632**

Equalized Assessed Valuation: **\$28,889,338**

Population: **2,100**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$8,249**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$38.879</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$19</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$40.632</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$31.734</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$19</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$15</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$8.898</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>150.55%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$47.777</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$23</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$40.632</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **New Lenox Community Park District**

Unit Code: **099/070/12** County: **Will**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,210,115**

Equalized Assessed Valuation: **\$1,201,929,832**

Population: **57,000**

Employees:

Full Time: **37**

Part Time: **435**

Salaries Paid: **\$2,067,198**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$816.296</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$3,946.998</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$3,674.548</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$69</b>	\$242	\$162
Per Capita Expenditures:	<b>\$64</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$272.450</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>33.95%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$1,247.345</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$22</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$591.301</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$664.875</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$2.656.290</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$47</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.19%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$1.852.092</b>	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$32</b>	\$49	\$
Revenue Collected During FY 13:	<b>\$1.679.656</b>	\$645,852	\$
Expenditures During FY 13:	<b>\$1.932.517</b>	\$686,133	\$
Per Capita Revenue:	<b>\$29</b>	\$20	\$
Per Capita Expenditures:	<b>\$34</b>	\$22	\$
Operating Income (loss):	<b>-\$252.861</b>	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>81.20%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	<b>\$1.569.231</b>	\$1,576,637	\$
Per Capita Ending Retained Earnings:	<b>\$28</b>	\$49	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Niles Park District**

Unit Code: **016/480/12** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,352,879**

Equalized Assessed Valuation: **\$1,068,284,616**

Population: **29,803**

Employees:

Full Time: **34**

Part Time: **303**

Salaries Paid: **\$2,973,040**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$8,745,710</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$293</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$6,408,149</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$5,078,885</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$215</b>	\$242	\$162
Per Capita Expenditures:	<b>\$170</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$1,329,264</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>193.03%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$9,803,974</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$329</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,768,040</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$14,409,955</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$17,433,760</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$585</b>	\$346	\$222
General Obligation Debt over EAV:	<b>1.63%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$8,449,330</b>	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$284</b>	\$49	\$
Revenue Collected During FY 13:	<b>\$1,989,220</b>	\$645,852	\$
Expenditures During FY 13:	<b>\$1,791,968</b>	\$686,133	\$
Per Capita Revenue:	<b>\$67</b>	\$20	\$
Per Capita Expenditures:	<b>\$60</b>	\$22	\$
Operating Income (loss):	<b>\$197,252</b>	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>538.78%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	<b>\$9,654,768</b>	\$1,576,637	\$
Per Capita Ending Retained Earnings:	<b>\$324</b>	\$49	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Nokomis Community Memorial  
Park District**

Unit Code: **068/020/12** County: **Montgomery**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$2,396,120**

Equalized Assessed Valuation: **\$23,947,807**

Population: **2,700**

Employees:

Full Time: **2**

Part Time: **20**

Salaries Paid: **\$41,088**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$113.293</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$42</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$161.447</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$155.145</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$60</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$57</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$6.302</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>77.09%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$119.595</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$44</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$119.595</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Norridge Park District**

Unit Code: **016/490/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,907,393**

Equalized Assessed Valuation: **\$564,666,738**

Population: **15,500**

Employees:

Full Time: **17**

Part Time: **195**

Salaries Paid: **\$1,467,527**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$3,118,889</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$201</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$2,405,469</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$2,180,895</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$155</b>	\$242	\$162
Per Capita Expenditures:	<b>\$141</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$224,574</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>152.02%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$3,315,463</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$214</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$801,039</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$2,910,541</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1.192.510</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$77</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.04%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$383.805</b>	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$25</b>	\$49	\$
Revenue Collected During FY 13:	<b>\$1.058.628</b>	\$645,852	\$
Expenditures During FY 13:	<b>\$887.156</b>	\$686,133	\$
Per Capita Revenue:	<b>\$68</b>	\$20	\$
Per Capita Expenditures:	<b>\$57</b>	\$22	\$
Operating Income (loss):	<b>\$171.472</b>	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>54.47%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	<b>\$483.277</b>	\$1,576,637	\$
Per Capita Ending Retained Earnings:	<b>\$31</b>	\$49	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **North Berwyn Park District**

Unit Code: **016/495/12** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,628,711**

Equalized Assessed Valuation: **\$248,174,532**

Population: **20,000**

Employees:

Full Time: **8**

Part Time: **25**

Salaries Paid: **\$716,506**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$175.026</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$9</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$1.414.925</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$1.433.968</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$71</b>	\$242	\$162
Per Capita Expenditures:	<b>\$72</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$19.043</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>10.98%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$157.486</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$8</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$603.075</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$1.239.153</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$799.050</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$40</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.32%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>-\$7.496</b>	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$</b>	\$49	\$
Revenue Collected During FY 13:	<b>\$153.746</b>	\$645,852	\$
Expenditures During FY 13:	<b>\$146.466</b>	\$686,133	\$
Per Capita Revenue:	<b>\$8</b>	\$20	\$
Per Capita Expenditures:	<b>\$7</b>	\$22	\$
Operating Income (loss):	<b>\$7.280</b>	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>-0.15%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	<b>-\$216</b>	\$1,576,637	\$
Per Capita Ending Retained Earnings:	<b>\$</b>	\$49	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **North Clay Park District**

Unit Code: **013/010/12** County: **Clay**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$27,300**

Equalized Assessed Valuation: **\$36,394,657**

Population: **5,600**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$8.930</b>	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	<b>\$2</b>	\$52	\$27
Revenue Collected During FY 13:	<b>\$36.640</b>	\$231,035	\$137,950
Expenditures During FY 13:	<b>\$27.289</b>	\$237,417	\$126,005
Per Capita Revenue:	<b>\$7</b>	\$64	\$42
Per Capita Expenditures:	<b>\$5</b>	\$65	\$38
Revenues over (under) Expenditures:	<b>\$9.351</b>	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	<b>66.99%</b>	195.54%	71.90%
Ending Fund Balance for FY 13:	<b>\$18.281</b>	\$187,545	\$68,801
Per Capita Ending Fund Balance:	<b>\$3</b>	\$55	\$28

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$</b>	\$55,359	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>\$18.281</b>	\$104,635	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **North Scott Park District**

Unit Code: **085/010/12** County: **Scott**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$73,640**

Equalized Assessed Valuation: **\$20,105,667**

Population: **2,192**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$400**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$27.962</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$13</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$25.577</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$36.767</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$12</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$17</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>-\$11.190</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>45.62%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$16.772</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$8</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Northbrook Park District**

Unit Code: **016/500/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$24,207,443**

Equalized Assessed Valuation: **\$2,698,668,805**

Population: **33,170**

Employees:

Full Time: **73**

Part Time: **483**

Salaries Paid: **\$7,242,446**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$10,790,916</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$325</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$16,954,752</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$18,466,505</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$511</b>	\$242	\$162
Per Capita Expenditures:	<b>\$557</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$1,511,753</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>50.25%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$9,279,163</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$280</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,089,897</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$7,991,572</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$7,990,000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$241</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.30%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Northfield Park District**

Unit Code: **016/510/12** County: **Cook**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,662,617**

Equalized Assessed Valuation: **\$449,486,399**

Population: **5,500**

Employees:

Full Time:	<b>6</b>
Part Time:	<b>62</b>
Salaries Paid:	<b>\$640,886</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$478.224</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$87</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$1.695.537</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$1.388.581</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$308</b>	\$242	\$162
Per Capita Expenditures:	<b>\$252</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$306.956</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>39.22%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$544.537</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$99</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$177.423</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$639.606</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$581.777</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$106</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.00%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Oak Brook Park District**

Unit Code: **022/170/12** County: **Dupage**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,303,460**

Equalized Assessed Valuation: **\$1,515,624,381**

Population: **7,883**

Employees:

Full Time: **25**

Part Time: **62**

Salaries Paid: **\$3,140,157**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,630,626</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$334</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$5,794,624</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$5,278,004</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$735</b>	\$242	\$162
Per Capita Expenditures:	<b>\$670</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$516,620</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>55.56%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$2,932,246</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$372</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$322,645</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$6,064,237</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$2,550,292</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$324</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.17%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$971,586</b>	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$123</b>	\$49	\$
Revenue Collected During FY 13:	<b>\$1,232,017</b>	\$645,852	\$
Expenditures During FY 13:	<b>\$1,058,250</b>	\$686,133	\$
Per Capita Revenue:	<b>\$156</b>	\$20	\$
Per Capita Expenditures:	<b>\$134</b>	\$22	\$
Operating Income (loss):	<b>\$173,767</b>	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>108.23%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	<b>\$1,145,353</b>	\$1,576,637	\$
Per Capita Ending Retained Earnings:	<b>\$145</b>	\$49	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Oak Forest Park District**

Unit Code: **016/520/12** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,791,086**

Equalized Assessed Valuation: **\$434,301,418**

Population: **28,155**

Employees:

Full Time: **14**

Part Time: **152**

Salaries Paid: **\$1,232,301**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>-\$1,393,095</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>-\$49</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$2,648,010</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$2,507,108</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$94</b>	\$242	\$162
Per Capita Expenditures:	<b>\$89</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$140,902</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>-49.95%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>-\$1,252,193</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>-\$44</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,718,603</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>-\$1,608,051</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$2.428.000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$86</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.29%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Oak Lawn Park District**

Unit Code: **016/530/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,372,456**

Equalized Assessed Valuation: **\$1,146,301,130**

Population: **56,690**

Employees:

Full Time: **55**

Part Time: **550**

Salaries Paid: **\$4,496,420**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,289,336</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$40</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$6,112,857</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$5,469,709</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$108</b>	\$242	\$162
Per Capita Expenditures:	<b>\$96</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$643,148</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>38.80%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$2,122,484</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$37</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$567,370</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$9,428,319</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$9,250,000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$163</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.16%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$15,210,290</b>	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$268</b>	\$49	\$
Revenue Collected During FY 13:	<b>\$3,552,417</b>	\$645,852	\$
Expenditures During FY 13:	<b>\$3,219,379</b>	\$686,133	\$
Per Capita Revenue:	<b>\$63</b>	\$20	\$
Per Capita Expenditures:	<b>\$57</b>	\$22	\$
Operating Income (loss):	<b>\$333,038</b>	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>482.81%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	<b>\$15,543,328</b>	\$1,576,637	\$
Per Capita Ending Retained Earnings:	<b>\$274</b>	\$49	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Oak Park Park District**

Unit Code: **016/540/12** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$49,690,142**

Equalized Assessed Valuation: **\$1,470,162,652**

Population: **52,104**

Employees:

Full Time: **50**

Part Time: **423**

Salaries Paid: **\$4,381,227**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$4,587,532</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$88</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$12,904,575</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$10,330,567</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$248</b>	\$242	\$162
Per Capita Expenditures:	<b>\$198</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$2,574,008</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>47.51%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$4,908,255</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$94</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$447,137</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$8,124,613</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$29.639.770</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$569</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.00%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Oakbrook Terrace Park District**

Unit Code: **022/180/12** County: **Dupage**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,021,788**

Equalized Assessed Valuation: **\$267,907,127**

Population: **2,384**

Employees:

Full Time: **8**

Part Time: **24**

Salaries Paid: **\$590,715**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$293.875</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$123</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$1.365.913</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$1.356.610</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$573</b>	\$242	\$162
Per Capita Expenditures:	<b>\$569</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$9.303</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>22.35%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$303.178</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$127</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1.733.358</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>-\$90.088</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$365.000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$153</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.14%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Octavia Park District**

Unit Code: **064/030/12** County: **McLean**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$118,600**

Equalized Assessed Valuation: **\$31,009,235**

Population: **1,100**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$18,509**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$27.933</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$25</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$100.333</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$108.480</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$91</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$99</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>-\$8.147</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>18.24%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$19.786</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$18</b>	<b>\$55</b>	<b>\$28</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$19.786</b>	<b>\$55,359</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$58,738</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$104,635</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Odell Park District**

Unit Code: **053/010/12** County: **Livingston**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$73,925**

Equalized Assessed Valuation: **\$43,255,827**

Population: **2,005**

Employees:

Full Time:

Part Time: **22**

Salaries Paid: **\$30,967**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$175.554</b>	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	<b>\$88</b>	\$52	\$27
Revenue Collected During FY 13:	<b>\$78.232</b>	\$231,035	\$137,950
Expenditures During FY 13:	<b>\$73.925</b>	\$237,417	\$126,005
Per Capita Revenue:	<b>\$39</b>	\$64	\$42
Per Capita Expenditures:	<b>\$37</b>	\$65	\$38
Revenues over (under) Expenditures:	<b>\$4.307</b>	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	<b>243.30%</b>	195.54%	71.90%
Ending Fund Balance for FY 13:	<b>\$179.861</b>	\$187,545	\$68,801
Per Capita Ending Fund Balance:	<b>\$90</b>	\$55	\$28

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$206.750</b>	\$55,359	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$104,635	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Olympia Fields Park District

Unit Code: 016/550/12 County: Cook

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,951,214

Equalized Assessed Valuation: \$165,888,081

Population: 4,898

Employees:

Full Time: 4

Part Time: 15

Salaries Paid: \$392,105

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$35,764	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$7	\$52	\$27
Revenue Collected During FY 13:	\$822,253	\$231,035	\$137,950
Expenditures During FY 13:	\$922,553	\$237,417	\$126,005
Per Capita Revenue:	\$168	\$64	\$42
Per Capita Expenditures:	\$188	\$65	\$38
Revenues over (under) Expenditures:	-\$100,300	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	-3.58%	195.54%	71.90%
Ending Fund Balance for FY 13:	-\$33,051	\$187,545	\$68,801
Per Capita Ending Fund Balance:	-\$7	\$55	\$28

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$1,006,246	\$104,635	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1.654.579</b>	\$256,174	\$
Per Capita Debt:	<b>\$338</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.94%</b>	0.15%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Oregon Park District**

Unit Code: **071/020/12** County: **Ogle**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,501,178**

Equalized Assessed Valuation: **\$630,986,109**

Population: **6,800**

Employees:

Full Time: **19**

Part Time: **62**

Salaries Paid: **\$1,488,224**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,145,204</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$168</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$2,247,299</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$3,837,120</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$330</b>	\$242	\$162
Per Capita Expenditures:	<b>\$564</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$1,589,821</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>50.57%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$1,940,466</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$285</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$436,544</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$1,508,546</b>	\$3,348,349	\$1,587,490



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$2,728,158</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$401</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.43%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Oswegoland Park District**

Unit Code: **047/010/12** County: **Kendall**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,705,493**

Equalized Assessed Valuation: **\$1,242,340,285**

Population: **52,710**

Employees:

Full Time:	<b>44</b>
Part Time:	<b>634</b>
Salaries Paid:	<b>\$4,884,474</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$5,143,756</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$98</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$9,059,240</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$8,501,720</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$172</b>	\$242	\$162
Per Capita Expenditures:	<b>\$161</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$557,520</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>58.27%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$4,954,122</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$94</b>	\$105	\$75

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,461,059</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$5,020,530</b>	\$3,348,349	\$1,587,490



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$11.705.000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$222</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.94%</b>	2.68%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$4.317.029</b>	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$82</b>	\$49	\$
Revenue Collected During FY 13:	<b>\$1.421.632</b>	\$645,852	\$
Expenditures During FY 13:	<b>\$1.646.874</b>	\$686,133	\$
Per Capita Revenue:	<b>\$27</b>	\$20	\$
Per Capita Expenditures:	<b>\$31</b>	\$22	\$
Operating Income (loss):	<b>-\$225.242</b>	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>257.43%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	<b>\$4.239.567</b>	\$1,576,637	\$
Per Capita Ending Retained Earnings:	<b>\$80</b>	\$49	\$